



3015 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF LAKE HALLIE PUBLIC WORKS

Principal Office: 13034 30TH AVENUE
CHIPPEWA FALLS, WI 54729

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF LAKE HALLIE PUBLIC WORKS

Utility Address: 13034 30TH AVENUE

CHIPPEWA FALLS, WI 54729

When was utility organized? 1/1/1989

Report any change in name:

Effective Date:

Utility Web Site: halliesanitary@yahoo.com

Utility employee in charge of correspondence concerning this report:

Name: RITA ERICKSON

Title: DEPUTY CLERK/TREASURER

Office Address:

13034 30TH AVENUE

CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2670

Fax Number: (715) 720 - 3988

E-mail Address: halliesanitary@yahoo.com

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: PETER LEHMANN

Title: PRESIDENT

Office Address:

14471 46TH AVENUE

CHIPPEWA FALLS, WI 54729

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 2/28/2005**Period covered by most recent audit:** JANUARY 1, 2004 TO DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: SANDRA OLSON**Title:** CLERK TREASURER**Office Address:**13033 30TH AVENUE
CHIPPEWA FALLS, WI 54729**Telephone:** (715) 726 - 2660**Fax Number:** (715) 726 - 2661**E-mail Address:**

Name: SCOTT SCHNOBRICH**Title:** CERTIFIED WATER TECHNICIAN**Office Address:**13034 30TH AVENUE
CHIPPEWA FALLS, WI 54729**Telephone:** (715) 726 - 2670**Fax Number:****E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR NORBERT DIENGER, TRUSTEE

MR EUGENE ENGER, TRUSTEE

MR PETER LEHMANN, PRESIDENT

MR MARK PERRY, TRUSTEE

MR WAYNE WALKOVIK, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	393,744	375,082	1
Operating Expenses:			
Operation and Maintenance Expense (401)	99,250	103,250	2
Depreciation Expense (403)	34,102	31,379	3
Amortization Expense (404)	0	0	4
Taxes (408)	4,154	4,016	5
Total Operating Expenses	137,506	138,645	
Net Operating Income	256,238	236,437	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	256,238	236,437	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	56,014	90,083	9
Miscellaneous Nonoperating Income (421)	770,786	220,332	10
Total Other Income	826,800	310,415	
Total Income	1,083,038	546,852	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	95,231	88,364	12
Total Miscellaneous Income Deductions	95,231	88,364	
Income Before Interest Charges	987,807	458,488	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	98,415	162,975	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	98,415	162,975	
Net Income	889,392	295,513	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,096,271	(404,038)	19
Balance Transferred from Income (433)	889,392	295,513	20
Miscellaneous Credits to Surplus (434)	0	6,204,796	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	6,985,663	6,096,271	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	393,744		393,744	1
Total (Acct. 400):	393,744	0	393,744	
Operation and Maintenance Expense (401):				
Derived	99,250		99,250	2
Total (Acct. 401):	99,250	0	99,250	
Depreciation Expense (403):				
Derived	34,102		34,102	3
Total (Acct. 403):	34,102	0	34,102	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	4,154		4,154	5
Total (Acct. 408):	4,154	0	4,154	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	256,238	0	256,238	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON BANK ACCOUNTS	16,301	0	16,301	10
INTEREST ON SPECIAL ASSESSMENTS	39,713	0	39,713	11
Total (Acct. 419):	56,014	0	56,014	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
DEVELOPER PAID WATER LINE EXTENSION	770,786	0	770,786 13
Total (Acct. 421):	770,786	0	770,786
TOTAL OTHER INCOME:	826,800	0	826,800

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	0		0 14
NONE	0	0	0 15
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		95,231	95,231 16
NONE	0	0	0 17
Total (Acct. 426):	0	95,231	95,231
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	95,231	95,231

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	98,415		98,415 18
Total (Acct. 427):	98,415	0	98,415
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	98,415	0	98,415
NET INCOME:	984,623	(95,231)	889,392
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(20,161)	6,116,432	6,096,271 24
Total (Acct. 216):	(20,161)	6,116,432	6,096,271
Balance Transferred from Income (433):			
Derived	984,623	(95,231)	889,392 25
Total (Acct. 433):	984,623	(95,231)	889,392
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	964,462	6,021,201	6,985,663

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	393,744	0	0	0	393,744	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	393,744	0	0	0	393,744	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,249,352	8,434,211	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,792,077	1,662,744	2
Net Utility Plant	7,457,275	6,771,467	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	406,861	622,872	6
Special Funds (125)	0	0	7
Total Other Property and Investments	406,861	622,872	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,268,635	1,412,709	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	58,983	59,201	11
Other Accounts Receivable (143)	119,729	142,742	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	48,850	69,715	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,496,197	1,684,367	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	9,360,333	9,078,706	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	6,985,663	6,096,271	23
Total Proprietary Capital	6,985,663	6,096,271	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	2,295,568	2,863,916	26
Total Long-Term Debt	2,295,568	2,863,916	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	9,774	29
Customer Deposits (235)			30
Taxes Accrued (236)	1,916	0	31
Interest Accrued (237)	77,186	108,745	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	79,102	118,519	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,360,333	9,078,706	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	8,434,211	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,208,425	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	8,040,927	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	9,249,352	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	891,714	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	900,363	0	0	0	12
Total Accumulated Provision	1,792,077	0	0	0	
Net Utility Plant	7,457,275	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	857,612				857,612	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	34,102				34,102	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	34,102	0	0	0	34,102	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	0				0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	891,714	0	0	0	891,714	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	805,132				805,132	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	95,231				95,231	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	95,231	0	0	0	95,231	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	900,363	0	0	0	900,363	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0		0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation	0				0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility		0
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
0		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	07/27/1994	03/15/2004	4.50%	0	1
STATE TRUST FUND LOAN (2000)	06/15/2000	03/15/2010	5.25%	1,292,568	2
PROMISSARY NOTE FIRSTAR BANK	05/11/1998	05/11/2008	5.25%	1,003,000	3
Total for Account 224				<u>2,295,568</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	6,070	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	6,070	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,662	7
PSC Remainder Assessment	492	8
Other (explain):		
NONE		9
Total payments and other debits	4,154	
Balance end of year	1,916	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOAN	1,573	401	1,974	0	3
FIRSTAR LOAN	44,942	28,078	49,894	23,126	4
STATE TRUST FUND LOAN (2000)	62,230	69,936	78,106	54,060	5
Subtotal	108,745	98,415	129,974	77,186	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	108,745	98,415	129,974	77,186	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTSRECEIVABLE LONG TERM	406,861	2
Total (Acct. 124):	406,861	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	58,983	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	58,983	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
CURRENT SPECIAL ASSESSMENTS	119,729	11
Total (Acct. 143):	119,729	
Receivables from Municipality (145):		
DELINQUENT WATER & SPECIAL ASSESSMENT TAXROLL	48,850	12
Total (Acct. 145):	48,850	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	0	17
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,164,940	0	0	0	1,164,940	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	874,663	0	0	0	874,663	4
Customer Advances for Construction					0	5
Regulatory Liability	0	0	0	0	0	6
NONE					0	7
Average Net Rate Base	290,277	0	0	0	290,277	
Net Operating Income	256,238	0	0	0	256,238	8
Net Operating Income as a percent of						
Average Net Rate Base	88.27%	N/A	N/A	N/A	88.27%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2080	1
Electric	0	2
Gas	0	3
Sewer	0	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	0	0	0	0	0	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)					0	4
Other (specify): NONE					0	5
Balance End of Year	0	0	0	0	0	

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

If total reported for Establish Regulatory Liability differs by more than \$100 from 2003 Acct. 110.2 (Est. deprec on contrib plnt 1/1/03), please explain.

2003 WAS THE FIRST YEAR THAT DEPRECIATION WAS SEPERATED ACCORDING TO DOC 05-US-105 THERE FOR AMOUNTS ARE NOT COMPARABLE.

Accumulated Provision for Depreciation and Amortization of Utility Plant on Contributed Plant in Servic

General footnotes

THIS ACCOUNT TIES WITH MY AUDIT REPORT.

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

ACCT 145

THIS IS THE ANNUAL ASSESSMENT PAYMENT BILLED TO THE PROPERTY OWNER AND PROPERTY OWNER HAS NOT PAID AND ALSO QUARTERLY WATER BILLS THAT HAVE NOT BEEN PAID BY NOVEMBER 5TH.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	378,888	362,468	1
Total Sales of Water	378,888	362,468	
Other Operating Revenues			
Forfeited Discounts (470)	6,174	7,990	2
Other Water Revenues (474)	8,682	4,624	3
Total Other Operating Revenues	14,856	12,614	
Total Operating Revenues	393,744	375,082	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	60,234	58,202	4
General Operating Expenses (680-690)	39,016	45,048	5
Total Operation and Maintenance Expenses	99,250	103,250	
Other Operating Expenses			
Depreciation Expense (403)	34,102	31,379	6
Amortization Expense (404)		0	7
Taxes (408)	4,154	4,016	8
Total Other Operating Expenses	38,256	35,395	
Total Operating Expenses	137,506	138,645	
NET OPERATING INCOME	256,238	236,437	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,053	53,642	218,021	4
Commercial	96	10,405	36,680	5
Industrial	1	159	590	6
Total Metered Sales to General Customers (461)	1,150	64,206	255,291	
Private Fire Protection Service (462)	5		1,602	7
Public Fire Protection Service (463)	1		120,836	8
Other Sales to Public Authorities (464)	3	280	1,159	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,159	64,486	378,888	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	120,836	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	120,836	
Forfeited Discounts (470):		
Customer late payment charges	6,174	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	6,174	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify): MISC FEES (CURBSTOP FEES)	320	8
MISC INCOME (WELL PERMITS, HYDRANT FEES, ETC)	8,362	9
Total Other Water Revenues (474)	8,682	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	35,430	30,595	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	9,740	8,610	3
Chemicals (630)	6,350	9,597	4
Supplies and Expenses (640)	750	744	5
Repairs of Water Plant (650)	5,206	6,829	6
Transportation Expenses (660)	2,758	1,827	7
Total Plant Operation and Maintenance Expenses	60,234	58,202	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	12,436	17,394	8
Office Supplies and Expenses (681)	12,865	8,858	9
Outside Services Employed (682)	3,298	4,250	10
Insurance Expense (684)	4,029	5,413	11
Employees Pensions and Benefits (686)	4,357	4,441	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	2,031	4,692	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	39,016	45,048	
Total Operation and Maintenance Expenses	99,250	103,250	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		3,662	3,625	3
PSC Remainder Assessment		492	391	4
Other (specify): 0		0	0	5
Total tax expense		4,154	4,016	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230060				3
County tax rate	mills		4.250290				4
Local tax rate	mills		4.032850				5
School tax rate	mills		9.811610				6
Voc. school tax rate	mills		1.868880				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		13.365030				9
Total tax rate	mills		33.558720				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		33.558720				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.032850				14
Combined School Tax Rate	mills		11.680490				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.713340				17
Total Tax Rate	mills		33.558720				18
Ratio of Local and School Tax to Total	dec.		0.468234				19
Total tax net of state credit	mills		33.558720				20
Net Local and School Tax Rate	mills		15.713340				21
Utility Plant, Jan. 1	\$	8,434,211	8,434,211				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	8,434,211	8,434,211				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,434,211	8,434,211				26
Assessment Ratio	dec.		0.869338				27
Assessed Value	\$	7,332,180	7,332,180				28
Net Local & School Rate	mills		15.713340				29
Tax Equiv. Computed for Current Year	\$	115,213	115,213				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	51,080		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	64,314		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	19,969		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	135,363	0	
PUMPING PLANT			
Land and Land Rights (320)	350		12
Structures and Improvements (321)	39,922		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	102,936		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	64,673		20
Total Pumping Plant	207,881	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,070		23
Total Water Treatment Plant	2,070	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			51,080	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			64,314	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			19,969	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	135,363	
PUMPING PLANT				
Land and Land Rights (320)			350	12
Structures and Improvements (321)			39,922	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			102,936	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			64,673	20
Total Pumping Plant	0	0	207,881	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,070	23
Total Water Treatment Plant	0	0	2,070	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	14,554		25
Distribution Reservoirs and Standpipes (342)	280,110		26
Transmission and Distribution Mains (343)	191,241	75,553	27
Fire Mains (344)	0		28
Services (345)	22,879		29
Meters (346)	86,163	11,417	30
Hydrants (348)	11,580		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	606,527	86,970	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	127,902		34
Office Furniture and Equipment (372)	12,301		35
Computer Equipment (372.1)	12,245		36
Transportation Equipment (373)	14,766		37
Other General Equipment (379)	2,400		38
Other Tangible Property (390)	0		39
Total General Plant	169,614	0	
Total utility plant in service directly assignable	1,121,455	86,970	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,121,455	86,970	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			14,554 25
Distribution Reservoirs and Standpipes (342)			280,110 26
Transmission and Distribution Mains (343)			266,794 27
Fire Mains (344)			0 28
Services (345)			22,879 29
Meters (346)			97,580 30
Hydrants (348)			11,580 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	693,497
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			127,902 34
Office Furniture and Equipment (372)			12,301 35
Computer Equipment (372.1)			12,245 36
Transportation Equipment (373)			14,766 37
Other General Equipment (379)			2,400 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	169,614
Total utility plant in service directly assignable	0	0	1,208,425
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,208,425

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	6,156,295	671,579	27
Fire Mains (344)	0		28
Services (345)	778,248	26,922	29
Meters (346)	0		30
Hydrants (348)	378,213	29,670	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,312,756	728,171	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	7,312,756	728,171	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	7,312,756	728,171	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			6,827,874 27
Fire Mains (344)			0 28
Services (345)			805,170 29
Meters (346)			0 30
Hydrants (348)			407,883 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	8,040,927
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	8,040,927
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	8,040,927

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,666	4,666	1
February			4,245	4,245	2
March			4,494	4,494	3
April			4,800	4,800	4
May			5,652	5,652	5
June			7,346	7,346	6
July			9,777	9,777	7
August			7,752	7,752	8
September			7,440	7,440	9
October			6,652	6,652	10
November			5,639	5,639	11
December			4,788	4,788	12
Total annual pumpage	0	0	73,251	73,251	
Less: Water sold				64,486	13
Volume pumped but not sold				8,765	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				385	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				385	19
Volume pumped but unaccounted for				8,380	20
Percent of water lost				11%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				567	24
Date of maximum: 7/27/2004					25
Cause of maximum:					26
DRY CONDITIONS, PORTABLE CONCRETE PLANT USAGE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				60	27
Date of minimum: 11/13/2004					28
Total KWH used for pumping for the year				128,570	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
12659 21ST AVENUE	CC823	111	12	216,000	Yes	1
2677 U.S. HIGHWAY 53	EUJ512282	120	6	432,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE	0	0	0	0

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1-WI # CC823	SERIAL NO. EUJ512282		1
Location	12659 21ST AVENUE	2677 U.S. HIGHWAY 53		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	JOHNSON	LAYNE		5
Year Installed	1991	1982		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	196	300		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC		9
Year Installed	1991	1982		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	60	30		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	8910175	SERIAL NO. EUJ512282		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		4
				5
Year constructed	1991	1991		6
				7
Primary material (earthen, steel, concrete, other)	OTHER	OTHER		8
				9
Elevation difference in feet (See Headnote 3.)	158	161		10
Total capacity in gallons (actual)	230,000	720,000		11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER		14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2300	0.4320		20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y		22
				23
Is water fluoridated (yes, no)?	N	N		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	12,212	849	0	0	13,061
M	D	8.000	87,574	4,201	0	0	91,775
M	S	8.000	1,044	0	0	0	1,044
M	S	10.000	375	5	0	0	380
M	D	12.000	31,431	15,994	0	0	47,425
M	D	16.000	44,001	3,294	0	0	47,295
Total Within Municipality			176,637	24,343	0	0	200,980
M	D	8.000	2,969	0	0	0	2,969
M	D	12.000	2,963	0	0	0	2,963
Total Outside of Municipality			5,932	0	0	0	5,932
Total Utility			182,569	24,343	0	0	206,912

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	1,143	94	0	0	1,237	109	1
M	1.500	27	0	0	0	27	8	2
M	2.000	7	5	0	0	12	5	3
M	4.000	2	1	0	0	3	0	4
M	6.000	4	7	0	0	11	7	5
M	8.000	7	0	0	0	7	1	6
M	10.000	1	0	0	0	1		7
Total Utility		1,191	107	0	0	1,298	130	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,078	107	0	0	1,185	45	1
1.000	11	1	0	0	12	0	2
1.250	1	0	0	0	1	0	3
1.500	6	0	0	0	6	0	4
2.000	6	0	0	0	6	0	5
3.000	2	3	0	0	5	0	6
Total:	1,104	111	0	0	1,215	45	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,049	77	0	1	2	56	1,185	1
1.000	3	7	1	1	0	0	12	2
1.250	0	1	0	0	0	0	1	3
1.500	1	4	0	1	0	0	6	4
2.000	0	5	0	0	1	0	6	5
3.000	0	2	0	0	3	0	5	6
Total:	1,053	96	1	3	6	56	1,215	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	10				10	1
Within Municipality	289	31			320	2
Total Fire Hydrants	299	31	0	0	330	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	215
Number of distribution system valves end of year:	750
Number of distribution valves operated during year:	350

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

General footnotes

ACCT 464 I PUT THE 3 PA METERED SALES. I WAS NOT SURE TO RECORD THE PUBLIC AUTHORITY METERED USAGE.

Other Operating Revenues (Water) (Page W-04)

General footnotes

SEE ITEM 2

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

WE HAD NUMEROUS CONTRACTORS RENT HYDRANTS FOR A LONG PERIOD OF TIME. THERE WAS 35 WELL PERMITS.

If Public Fire Protection Service (463) Amount Billed is zero, please explain.

BILLED AMOUNT 120836.00

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

ACCT 630 WE WERE TRANSPORTING OUR OWN CHEMICAL SO WE COULD SAVE ON THE COST. WE ARE NO LONGER TRANSPORTING AS IT IS NOT AN OPTION ANY LONGER.

ACCT 689 CUT BACK ON GENERAL EXPENSES TO SAVE MONEY.

Property Tax Equivalent (Water) (Page W-07)

General footnotes

THERE IS A RESOLUTION THAT WAS SIGNED IN 2003 FOR A ZERO TAX EQUIVALENT RATE FOR EVERY YEAR.

If total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

N

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

N

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

THERE IS A 2003 RESOLUTION THAT AUTHORIZES A 0 TAX RATE FOR EVERY YEAR.

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

THIS IS THE SCHOOL DISTRICT OF EAU CLAIRE TAX RATE

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

THE DEVELOPER PAYS FOR THE CONSTRUCTION COSTS. WE DID NOT FINANCE ANY CONSTRUCTION PROJECTS IN 2004.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

THE CONSTRUCTIONS ARE DEVELOPER PAID. WE DO NOT ASSESS ANY ONE FOR THE CONSTRUCTIONS IN 2004.

Meters (Page W-19)

General footnotes

WHEN WE CHANGED BILLING PROGRAMS IN 2004, WE WENT THROUGH EACH ACCOUNT TO MAKE SURE THEY WERE IN THE PROPER CATAGORY. THAT IS WHY THE CLASSIFICATION DIFFERS FROM LAST YEAR. SOME THE THE CUSTOMERS WERE CLASSIFIED WRONG.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

Hydrants and Distribution System Valves (Page W-20)

General footnotes

THESE ARE ON A 2 YEAR SCHEDULE FOR OPERATING.
